

**Government of Chhattisgarh
Commercial Tax Department
Mantralaya, Mahanadi Bhawan
Nava Raipur, Atal Nagar, District-Raipur**

Notification No. 31/2020 – State Tax

Nava Raipur, Atal Nagar, dated : 08.04.2020

No. F 10-39/2020/CT/V(51) - In exercise of the powers conferred by sub-section (1) of section 50 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Chhattisgarh Government, on the recommendations of the Council, hereby makes the following amendment in notification of the State Government, in the Commercial Tax Department, Notification No. 13/2017-State Tax, No. F-10-44/2017/CT/V(87) dated the 29th June, 2017, published in the Gazette (Extraordinary) of Chhattisgarh, No. 256 dated the 29th June, 2017, namely:—

In the said notification, in the first paragraph, the following provisos shall be inserted, namely: —

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:--

Table

S. No. (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)	Condition (5)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter	February, 2020, March 2020, April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020

2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	Nil	February, 2020, March, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of June, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
			March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

By order and in the name of the
Governor of Chhattisgarh,


(Gaurav Dwivedi)
Principal Secretary